

# HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska  
July 22<sup>nd</sup>, 2014

A meeting of the Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Community Room, 229 East D Street, Trenton, Nebraska on the 22<sup>nd</sup> day of July, 2014 commencing at 9:15 a.m. Those present were Chair McDonald, Commissioners Paul Nichols and Ron Wertz, County Clerk Margaret Pollmann, County Assessor Judy McDonald, Assessment Assistant Marie Smith, and County Attorney D. Eugene Garner. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News. Board agendas are posted on the County's website [www.hitchcockcounty.ne.gov](http://www.hitchcockcounty.ne.gov). Notice of the meeting and availability of the agenda were given to the Chair and all members of the Board. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Clerk Pollmann presented copies of letters that were sent to each protestant providing statutory notice of hearing date and time which were received and marked Exhibit #5.

Clerk Pollmann advised that Protest #14-15, Jon D. Marks on parcel #440001900, heard on July 7<sup>th</sup>, 2014 was omitted from the July 7<sup>th</sup>, 2014 minutes.

The following property valuation protests were read, reviewed and discussed. Each protestant present read their respective protest and offered comments.

- Protests #14-70, #14-71, #14-72, #14-73, #14-74, and #14-75 John D. Walters on parcels #440019656, #440018715, #440018730, #440018750, #440018692, and #440018765. Board acknowledged and received Exhibit #6 relating to Protest #14-71, and Exhibit #7 relating to Protest #14-72, Exhibit #8 relating to Protest #14-73, Exhibit #9 relating to Protest #14-74, Exhibit #10 relating to Protest #14-75 and Exhibit #11 relating to Protests #14-73, #14-74 and #14-75.
- Protest #14-81, Dennis D. & Shirley Ferguson on parcel #440015812, Shirley Ferguson present.
- Protests #14-82, #14-83 and #14-84, Billy Bunnell on parcels #440038510, #440027501 and #440027500.
- Protests #14-85, #14-86, #14-87, #14-88, #14-89, #14-90, #14-91, #14-92, #14-93, Shane C. and Kelly K. Rippen on parcels #440018676, #440001765, #440018633, #440021871, #440020297, #440021952, #440029082, #440023084, #440027357, Shane Rippen present. Board acknowledged and received Exhibit #12 relating to Protest #14-85 and Exhibit #13 relating to Protest #14-92

Mark Stanard with Stanard Appraisal Services, Inc. joined the meeting

- Protests #14-94, #14-95, #14-96, #14-97 and #14-98, Mark S. and Sherry A. Moorhous on parcels #440018995, #440018935, #440074285, #440000661, #440019036, Sherry Moorhous present. Board acknowledged and received Exhibit #14 relating to Protests #14-94 and #14-95.
- Protest #14-99, Merle "Pete" Dack on parcel #440000823
- Protest #14-102, Phyl G. Rippen on parcel #440019362. Board acknowledged and received Exhibit #15.
- Protest #14-100, N.W. "Jerry" Solomon Revocable Trust on parcel #440024889, Neal W. "Jerry" Solomon present via phone conference.
- Protest #14-2 Ron and Connie Barger on parcel #440005418
- Protest #14-110 Floyd and Sara Smith on parcel #440044292, Floyd Smith present
- Protest #14-40 B&A Enterprises on parcel #440005418, Tom Baker present
- Protest #14-114 Great Plains Energy, Inc. on parcel #1091710, Tom Baker present
- Protest #14-112, Marci Cummins on parcel #440072808, Marci and Josh Cummins present

Board entered into the record the following protests, noting protestants were not present.

- Protest #14-69 Tyrel Benson on parcel #440021953
- Protest #14-76 Mark Rouse on parcel #440025116
- Protest #14-77 Rod Spencer on parcel #440019087
- Protests #14-78, #14-79, and #14-80, Levi Lucero on parcels #440024226, #440030285, and #440024218
- Protests #14-103, #14-104, #14-105, #14-106, #14-107, #14-108, #14-109, Henry Sramek Jr. on parcels #440030951, #440030890, #440030625, #440030935, #440031397, #440031427, and #440030633
- Protest #14-111, Princess Land and Cattle Co., LLC on parcel #440011419
- ProtestS #14-115, #14-116 and #14-117, Donald E. McCormick & Co., on parcels #440038294, 440038448, and #440038413

The board took each protest listed under advisement and each protestant present was informed that they would be notified of the board's final decision via first class mail and that the action of the County Board of Equalization upon a protest may be appealed to the Nebraska Tax Equalization and Review Commission (TERC).

Assessor McDonald advised that a copy of that portion of the property record file (for all duly filed 2014 property valuation protests) which substantiates the calculation of the protested value is maintained in the County Assessor's office, 229 East D Street, Trenton, Nebraska, in electronic and/or paper form.

The Board of Equalization considered the information and exhibits presented on the above listed protests.

Member McDonald moved to set real property values on the following parcels relating to 2014 property valuation protests:

Protest #	Parcel #	Value		Protest #	Parcel #	Value
14-2	440001226	\$46,435		14-14	440002826	\$23,325
14-15	440001900	\$73,760		14-25	440039592	\$106,860
14-26	440075662	\$138,510		14-27	440035910	\$46,105
14-28	440035805	\$165,970		14-29	440001331	\$60,255
14-30	440022320	\$479,140		14-31	440026385	\$104,930
14-32	440026326	\$49,750		14-33	440043952	\$363,145
14-34	440072581	\$204,725		14-35	440042755	\$201,275
14-36	440042836	\$307,010		14-37	440006228	\$162,800
14-38	440001420	\$105,460		14-39	440005418	\$128,655
14-40	440032075	\$176,780		14-41	440007747	\$80,775
14-42	440021316	\$29,205		14-43	440024315	\$385,965
14-44	440024307	\$340,900		14-45	440018986	\$187,420
14-46	440003060	\$125,935		14-47	440019834	\$349,000
14-48	440026172	\$350,095		14-49	440020298	\$731,355
14-50	440019748	\$30,045		14-51	440025559	\$507,045
14-52	440023319	\$151,760		14-53	440025575	\$42,440
14-54	440024862	\$566,360		14-55	440019540	\$4,510
14-56	440003636	\$4,770		14-57	440019826	\$158,595
14-58	440035848	\$71,900		14-59	440035783	\$138,560
14-60	440039088	\$179,990		14-61	440039266	\$559,360
14-62	440039282	\$256,990		14-63	440024420	\$405,335
14-64	440024765	\$197,790		14-65	440017386	\$214,300
14-66	440017378	\$234,750		14-67	440017300	\$740,350
14-68	440017297	\$144,505		14-69	440021953	\$46,775
14-70	440019656	\$236,995		14-71	440018715	\$252,780
14-72	440018730	\$256,450		14-73	440018750	\$166,795

14-74	440018692	\$169,080		14-75	440018765	\$520,965
14-76	440025116	\$31,735		14-77	440019087	\$188,325
14-78	440024226	\$95,510		14-79	440030285	\$283,090
14-80	440024218	\$444,865		14-81	440015812	\$38,570
14-82	440038510	\$148,780		14-83	440027501	\$27,555
14-84	440027500	\$9,670		14-85	440018676	\$15,720
14-86	440001765	\$43,195		14-87	440018633	\$1,014,770
14-88	440021871	\$394,710		14-89	440020297	\$181,540
14-90	440021952	\$707,305		14-91	440029082	\$347,955
14-92	440023084	\$189,580		14-93	440027357	\$92,175
14-94	440018995	\$200,620		14-95	440018935	\$162,030
14-96	440074285	\$41,700		14-97	440000661	\$42,600
14-98	440019036	\$333,615		14-99	440000823	\$25,770
14-100	440024889	\$169,205		14-101	440007275	\$43,930
14-102	440019362	\$109,105		14-103	440030951	\$363,540
14-104	440030890	\$773,725		14-105	440030625	\$199,085
14-106	440030935	\$176,415		14-107	440031397	\$77,045
14-108	440030427	\$171,975		14-109	440030633	\$916,480
14-110	440044294	\$41,010		14-111	440011419	\$71,915
14-112	440072808	\$40,565		14-113	440023483	\$645,760
14-114	1091710 WI & RI	\$1,098,630		14-115	440038294	\$196,490
14-116	440038448	\$301,360		14-117	440038413	\$178,665

Member Wertz seconded the motion and after consideration the following members voted in favor of said motion. Wertz, Nichols and McDonald. Motion carried. Chair McDonald signed each protest accordingly.

Pursuant to NEB. REV. STAT. §77-1504, Clerk Pollmann was directed to mail to the protesters on or before July 25<sup>th</sup>, 2014, written notice of the decision of the board of equalization.

Member Nichols moved to adjourn Board of Equalization at 5:10 p.m. this date. Member Wertz seconded the motion and after consideration the following members voted in favor of said motion. Nichols, McDonald, and Wertz. Motion carried.

ATTEST:

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Scott McDonald, Chair

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Margaret M. Pollmann, Hitchcock Co. Clerk

SEAL